

Counties, cities, and towns shall not levy a license tax on the business taxed under this section.

SEC. 106. *Amusements—Circuses, Menageries, Wild West, Dog and/or Pony Shows, etc.*

Every person, firm, or corporation engaged in the business of exhibiting performances, such as a circus, menagerie, Wild West show, dog and/or pony show, or any other show, exhibition or performance similar thereto, or not taxed in other sections of this article, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of engaging in such business, and pay for such license the following tax for each day or part of a day:

(a) Such shows and/or exhibitions traveling on railroads and requiring transportation of:

|  |          |
|--|----------|
| Not more than two cars .....               | \$ 25.00 |
| Three to five cars, inclusive .....        | \$ 40.00 |
| Six to ten cars, inclusive .....           | \$ 75.00 |
| Eleven to twenty cars, inclusive .....     | \$100.00 |
| Twenty-one to thirty cars, inclusive ..... | \$150.00 |
| Thirty-one to fifty cars, inclusive .....  | \$200.00 |
| Over fifty cars .....                      | \$250.00 |

(b) Such shows and/or exhibitions traveling by automobiles, trucks, or other vehicles, other than railroad cars, and requiring transportation by:

|  |         |
|--|---------|
| Not over two vehicles .....                              | \$10.00 |
| Three to five vehicles .....                             | \$15.00 |
| Six to ten vehicles .....                                | \$20.00 |
| Eleven to twenty vehicles .....                          | \$25.00 |
| Twenty to thirty vehicles .....                          | \$35.00 |
| Thirty to fifty vehicles .....                           | \$45.00 |
| Over fifty vehicles, per vehicle in excess thereof ..... | \$ 2.00 |

(c) Each sideshow, curiosity show, or other similar show, exhibiting on the same or contiguous lots with a circus, the tax shall be fifteen dollars (\$15.00) per day or part of a day.

(d) Every person, firm or corporation by whom any show or exhibition taxed under this section is owned or controlled shall file with the Commissioner of Revenue, not less than five days before entering this State for the purpose of such exhibitions or performances therein, a statement, under oath, setting out in detail such information as may be required by the Commissioner of Revenue, covering the places in the State where exhibitions or performances are to be given, the character of the exhibition, the mode of travel, the number of cars or other conveyances used in transferring such shows, and such other and further information as may be required. Upon receipt of such statement, the Commissioner of Revenue shall fix and determine the amount of State license tax which such per-

Counties, cities and towns may not tax.

Tax on circuses etc., where railroad transportation is used.

Tax for each day or part thereof graduated as to number of cars.

Where other than railroad transportation is used.

Tax graduated as to vehicles.

Each sideshow, \$15 per day.

Statement under oath to be filed with Commissioner by company not less than five days before entering State.

What Statement is to contain.

Determination of tax by Commissioner.